

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Duneland School Corporation (6470)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$5,047,595	\$7,726,936	\$7,813,454	55%	1%
	11200 Middle/Junior High	\$2,757,138	\$2,403,322	\$2,460,051	-11%	2%
	11300 High School	\$3,616,900	\$4,873,216	\$5,067,203	40%	4%
	11355 Academic Honors - High Ability Student Program	\$0	\$84,600	\$0	n/a	-100%
	11460 Occupational Home Economics	\$129,497	\$78,148	\$88,169	-32%	13%
	11470 Business Education	\$1,055	\$1,965	\$1,515	44%	-23%
	12100 Gifted and Talented	\$37,729	\$93,404	\$70,389	87%	-25%
	12350 Homebound	\$6,622	\$8,357	\$6,829	3%	-18%
	12520 Compensatory	\$2,343	\$6,036	\$3,468	48%	-43%
	12710 Equal Opportunity At Risk	\$10,109	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$29,932	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$148,195	\$280,290	\$340,824	130%	22%
	13200 Advanced Adult Education	\$8,885	\$4,573	\$5,395	-39%	18%
	14100 Elementary	\$33,997	\$82,481	\$96,554	184%	17%
	14200 Middle/Junior High	\$22,060	\$21,135	\$27,039	23%	28%
	14300 High School	\$191,075	\$130,805	\$160,347	-16%	23%
	16100 Remediation Testing	\$146,478	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$19,097	\$68,706	\$83,054	335%	21%
	22210 Service Area Direction	\$59,624	\$69,594	\$70,672	19%	2%
	22220 School Library	\$643,690	\$768,358	\$784,297	22%	2%
	22230 Audiovisual	\$54,957	\$61,788	\$70,295	28%	14%
	22240 Education Television	\$1,782	\$1,865	\$151	-92%	-92%
	24100 Office of the Principal Services	\$973,083	\$1,373,543	\$1,397,434	44%	2%
	25820 Textbooks and Repairs	\$562,308	\$0	\$0	-100%	n/a
	25860 Textbooks and Workbooks	\$0	\$850,941	\$380,459	n/a	-55%
	26497 Teachers Retirement Fund	\$435,077	\$947,992	\$1,054,375	142%	11%
	41100 Transfer Tuition	\$156,747	\$281,408	\$143,918	-8%	-49%
	41300 Area Vocational Schools	\$26,505	\$25,662	\$15,202	-43%	-41%
	41400 Joint Services and Supply	\$1,994,924	\$2,450,474	\$2,101,013	5%	-14%
Student Academic Achievement Total		\$17,117,403	\$22,695,599	\$22,242,107	30%	-2%
Student Instructional Support						
	21110 Service Area Direction	\$56,342	\$75,680	\$77,092	37%	2%
	21120 Attendance Services	\$56,559	\$85,066	\$81,343	44%	-4%
	21190 Other Attendance/Social Work Services	\$0	\$0	\$1,200	n/a	n/a
	21220 Counseling Services	\$562,358	\$653,294	\$691,647	23%	6%
	21230 Appraisal Services	\$8,135	\$34,372	\$38,867	378%	13%
	21240 Information Services	\$13,682	\$19,937	\$20,319	49%	2%
	21250 Records Maintenance	\$301	\$0	\$0	-100%	n/a
	21320 Medical Services	\$750	\$2,000	\$2,000	167%	0%

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	21340 Nurse Services	\$143,946	\$215,791	\$239,266	66%	11%
	21390 Other Health Services	\$5,170	\$10,323	\$5,968	15%	-42%
	22110 Service Area Direction	\$161,116	\$126,890	\$127,839	-21%	1%
	22120 Instruction & Curriculum Development	\$16,510	\$17,372	\$17,796	8%	2%
	22130 Instructional Staff Training Services	\$31,402	\$71,673	\$100,968	222%	41%
	22190 Instructional Staff Training Services - Other	\$28,731	\$34,653	\$37,124	29%	7%
	23110 Service Area Direction	\$31,922	\$33,059	\$31,545	-1%	-5%
	23190 Other Governing Body Services	\$10,647	\$41,973	\$22,212	109%	-47%
	23210 Office of the Superintendent	\$108,916	\$156,725	\$162,470	49%	4%
	23220 Community Relations	\$22,272	\$31,320	\$31,480	41%	1%
	24900 Other Support Services - School Admin.	\$0	\$99,634	\$75,953	n/a	-24%
	26450 Health Services	\$3,800	\$5,814	\$2,800	-26%	-52%
	26710 Technology Support and Maintenance	\$0	\$448,317	\$605,488	n/a	35%
Student Instructional Support Total		\$1,262,557	\$2,163,893	\$2,373,378	88%	10%
Overhead and Operational						
	23150 Legal Services	\$12,272	\$26,087	\$40,037	226%	53%
	23160 Promotion Expenses	\$2,352	\$11,386	\$7,932	237%	-30%
	23230 Staff Relations and Negotiations	\$500	\$0	\$2,732	446%	n/a
	25110 Office of the Business Manager	\$118,544	\$197,985	\$237,643	100%	20%
	25230 Receiving and Disbursing Funds	\$31,019	\$50,353	\$51,857	67%	3%
	25240 Payroll Services	\$6,207	\$4,578	\$7,514	21%	64%
	25291 Refund of Revenue	\$0	\$54,214	\$5,064	n/a	-91%
	25293 Printed Forms	\$3,095	\$710	\$1,449	-53%	104%
	25295 Bank Service Charge	\$0	\$531	\$586	n/a	10%
	25360 Rent of Buildings & Equipment	\$881,630	\$1,344,891	\$1,538,315	74%	14%
	25410 Service Area Direction	\$27,628	\$44,400	\$42,425	54%	-4%
	25420 Maintenance of Buildings	\$2,528,416	\$4,247,717	\$4,512,647	78%	6%
	25430 Maintenance of Grounds	\$256,228	\$475,463	\$519,417	103%	9%
	25440 Maintenance of Equipment	\$409,788	\$735,104	\$827,156	102%	13%
	25450 Vehicle Maintenance (other than buses)	\$12,207	\$21,331	\$86,574	> 500%	306%
	25460 Security Services	\$37,797	\$70,111	\$36,885	-2%	-47%
	25470 Insurance (other than buses)	\$55,821	\$248,942	\$184,214	230%	-26%
	25490 Other Operating/Maintenance of Plant	\$3,309	\$6,576	\$3,605	9%	-45%
	25510 Service Area Direction	\$157,422	\$192,821	\$186,250	18%	-3%
	25520 Vehicle Operation	\$948,140	\$1,217,904	\$1,221,726	29%	0%
	25530 Monitoring Services	\$2,852	\$0	\$0	-100%	n/a
	25540 Vehicle Servicing and Maintenance	\$317,751	\$587,353	\$551,210	73%	-6%
	25550 Purchase of School Buses	\$453,612	\$450,825	\$659,415	45%	46%
	25560 Insurance on Buses	\$57,927	\$100,178	\$52,422	-10%	-48%
	25580 Contracted Transportation Services	\$2,040	\$4,440	\$2,975	46%	-33%

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	25590 Other Pupil Transportation Services	\$35,980	\$50,574	\$30,964	-14%	-39%
	25610 Service Area Direction	\$0	\$0	\$44,880	n/a	n/a
	25620 Food Preparation and Dispensing	\$457,900	\$739,585	\$699,883	53%	-5%
	25630 Food Delivery	\$0	\$0	\$5,708	n/a	n/a
	25640 Food Purchases	\$435,449	\$898,024	\$968,926	123%	8%
	25690 Other Food Services	\$55,244	\$154,416	\$137,247	148%	-11%
	25740 Printing, Publishing and Duplicating	\$14,110	\$7,457	\$7,018	-50%	-6%
	25920 Ditch Assessments	\$603	\$175	\$250	-59%	43%
	26200 Planning, Research, Develop., & Evaluation	\$73	\$0	\$1,745	> 500%	n/a
	26495 Official Bonds	\$4,428	\$537	\$2,215	-50%	312%
	26499 Other	\$0	\$97,381	\$138,774	n/a	43%
	26900 Other Staff Services	\$361,770	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$152,655	\$158,650	\$168,765	11%	6%
	34000 Athletic Coaches	\$259,249	\$312,375	\$310,331	20%	-1%
	39100 High School Band Uniforms	\$19,572	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$5,552	\$1,177	\$2,552	-54%	117%
	52200 Temporary Loans, INTEREST ON DEBT	\$362,634	\$56,195	\$89,160	-75%	59%
Overhead and Operational Total		\$8,491,775	\$12,570,446	\$13,388,471	58%	7%
Nonoperational						
	25320 Land Acquisition and Development	\$75,620	\$192,313	\$539,836	> 500%	181%
	25330 Professional Services	\$83,240	\$230,614	\$168,410	102%	-27%
	25340 Educational Specifications Development	\$10,883	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$588,741	\$2,244,390	\$2,601,508	342%	16%
	25355 Sports Facilities	\$0	\$110,970	\$108,702	n/a	-2%
	25380 Purchase of Mobile or Fixed Equipment	\$1,555,053	\$763,024	\$1,022,721	-34%	34%
	25390 Other Facilities Acquisition & Construction	\$14,740	\$3,775	\$38,697	163%	> 500%
	51100 Bonds, PRINCIPAL OF DEBT	\$550,000	\$710,000	\$750,000	36%	6%
	52100 Bonds, INTEREST ON DEBT	\$357,675	\$502,558	\$657,831	84%	31%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$0	\$23,751	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$1,713,000	\$6,943,056	\$6,945,000	305%	0%
	59100 Bond Registrars Fee	\$5,601	\$8,508	\$11,473	105%	35%
Nonoperational Total		\$4,954,553	\$11,709,208	\$12,867,928	160%	10%
prorated						
	26491 PERF	\$417,200	\$525,149	\$573,124	37%	9%
	26492 Social Security	\$1,407,256	\$1,796,229	\$1,843,692	31%	3%
	26493 Workmen's Compensation	\$65,816	\$236,857	\$220,811	235%	-7%
	26494 Group Insurance	\$4,754,336	\$9,726,652	\$10,291,817	116%	6%
	26496 Unemployment Compensation	\$766	\$7,294	\$6,601	> 500%	-9%

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	26498 Severance/Early Retirement Pay		\$0	\$857,144	\$10,099,918	n/a > 500%
prorated Total		\$6,645,374	\$13,149,325	\$23,035,963	247%	75%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$21,894,778	\$32,068,084	\$41,192,019	88%	28%	56.9%	51.5%	55.7%
Student Instructional Support	\$1,672,230	\$2,897,734	\$3,138,123	88%	8%	4.3%	4.7%	4.2%
Overhead and Operational	\$9,950,100	\$15,613,446	\$16,709,777	68%	7%	25.9%	25.1%	22.6%
Nonoperational	\$4,954,553	\$11,709,208	\$12,867,928	160%	10%	12.9%	18.8%	17.4%
Grand Total	\$38,471,661	\$62,288,472	\$73,907,847	92%	19%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	61.3%	56.1%	60.0%